

**Auditor's Report**

I have audited the attached Balance sheet of Action initiative for Development (AID) as at 31<sup>st</sup> March 2025 incorporating all the assets and liabilities, the Income & Expenditure Account and the receipts & Payments Account for the year ended on that date, and report that:

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;

In my opinion, proper books of accounts have been kept by the society so far as it appears from my examination of those books;

The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the Books of Account.

In my opinion and to the best of my information and according to the explanations given to me, said balance Sheet, Income and Expenditure Account and receipts and Payments Account give a true and fair view

- I. In case of the Balance Sheet, of the state of affairs as at 31<sup>st</sup> March 2025
- II. In case of Income and Expenditure Account, of the surplus or deficit for the year ended on that date
- III. In case of the receipts and payments accounts, of the cash flows during the year ended on that date

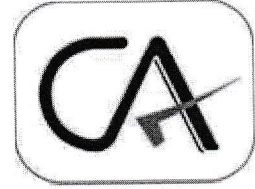
Place:

Date: 06/04/2025



**For SUMANTH M.S & ASSOCIATES**  
Chartered Accountants  
ICAI FR No. 021078S

  
(CA SUMANTH M.S.)  
Partner  
M.No. 250256



**Certificate to be given by Chartered Accountants**

I have audited the account of ACTION INITIATIVE FOR DEVELOPMENT (AID), Gowripura, Kyasenhalli (Post) Jagalur (taluk) , Davangere District, Karnataka state Pincode :577528, - Registration No: SOR-76/2005-06, state of Registration-Karnataka state, FCRA Registration No.094400029, for the financial year ending the 31<sup>st</sup> March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- I. The brought forward foreign contribution at the beginning of the financial year was Rs.621167.36
- II. Foreign contribution of / worth Rs.1802085.51 was received by the person/ association during the financial year 2024-25
- III. Interest accrued on foreign contribution and other income derived from foreign contribution or interest Theron of/worth Rs. 9208.00 was received by the person /association during the financial year 2024-25
- IV. The balance of unutilized foreign contribution with the person/association at the end of the financial year 2024-25 was Rs. 596966.05.
- V. Certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 9 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- VI. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.
- VII. The person/association has utilized the foreign contribution received for the purpose(s) it is registers/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

PLACE: -

DATE: - 06/04/2025



**For SUMANTH M.S & ASSOCIATES**  
Chartered Accountants  
ICAI FR No. 021078S

(CA SUMANTH M.S)  
Partner  
M.No. 250256

**NAME OF THE ORGANISATION: Action Initiative for Development (AID)**

PROJECT OFFICE : GOWRIPURA , KYASENAHALLI (POST) JAGALUR (TQ) , DAVANGERE -577528

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2024-25**

Receipts	Amount	Payments	Amount
Opening Balance		<b>Project -I T D H</b>	
Cash	6,29,334.20	Continued Education & Empowerment Of Children & Youth Of Manual Scavengers In Davangere	66,636.00
SBI A/c Utilisation ( 528681)	6,09,222.54	Non Recurring Telephone	
SBI A/c Utiliation (568443)	2,315.50	Laptop printer	
SBI A/c Utiliation (1011179)	1,755.17	camera & sd card	
SBI A/c FCRA (613756)	4,952.37	computer accessories	
SBI A/c Utiliation (536330)	2,921.78	Furniture & fixtures	
SBI A/c Utiliation (554703)	3,155.20		
I D F C Bank A/c no.467718	5,011.64		
To Grants/Foreign Contribution Under FCRA		<b>EMPOWERMENT OF YOUTHS</b>	
Terre Des Hommes Germany	17,93,590.51	Education & Youth Facilitator Salary	1,46,040.00
UK Online Giving Foundation	8,495.00	Higher Education Fee Support for Youth	66,879.72
Aditya Birla Education Trust	8,82,000.00	Skill Development Training for Youth	23,000.00
Azim premji Philonthropic initiative	9,72,000.00	Youth Network Meeting	24,992.00
UK Online Giving Foundation (India)	52,000.00	youth capacity building training	42,842.00
Advance salary	1,43,601.00	Facilitation of Youth Action	8,391.00
<b>Bank Interest:-</b>			
SBI A/c Utilisation ( 528681) (TDH)	27,940.94		
SBI A/c Utiliation (568443)	8,593.00	<b>GOVT SOCIAL BENEFITES</b>	
SBI A/c Utiliation (1011179)	64.00	Community Orientation Programme	14,550.00
SBI A/c FCRA (613756)		Family assistance & awareness creation	4,842.00
SBI A/c Utiliation (536330)	472.00		
SBI A/c Utiliation (554703)(ABET)	80.00	<b>PROJECT RUNNING COST</b>	
I D F C Bank A/c no.467718 (APPI)	2,024.00	Bank charges	973.50
	16,707.94	Travel exp for co- ordinator	22,451.00
		Office Rent , electricity & water	66,108.00
		Office supplies & communication	48,239.00
		Advance paid	99,500.00
		<b>SUPPLEMENTARY EDUCATION CENTER</b>	
		Teachers Training	28,294.00
		Center teacher salary	4,81,520.00
		Tuition Rent for 10 centers	1,44,016.00
		Community mobilizer CAC & Childrens Club	1,57,800.00
		Facilitation of Children Action	14,840.00
		Travell for Programme staff,Field visit & Meeting Exp	57,373.00
		<b>PERSONNEL COST</b>	
		Project co- Ordinator Salary	2,36,700.00
		Audit Fees	16,000.00

*(Signature)*  
**SECRETARY**  
 Action Initiative  
 for Development (AID)

**For SUMANTH M.S & ASSOCIATES**  
 Chartered Accountants  
 ICAI FR No. 021078S

*(Signature)*  
**(CA SUMANTH M.S)**  
 Partner  
 M.No. 250256

Accountant Salary	1,31,500.00	
<b>Project -2</b>		
<b>UK Online Giving Foundation</b>		
Higher Education Fee Support for Youth		38,503.00
Bank Charges	14,000.00	
Project Co-Ordinator Salary	649.00	
Center teacher Salary paid	10,000.00	
Laptop Repair expenses	12,000.00	
	1,854.00	
<b>FCRA Bank A/c Exp</b>		
Travelling Expenses	2,500.00	3,866.60
Bank Charges	1,366.60	
<b>Project -3 Azim Premji Philonthropic Initiative</b>		
<b>Continued Education &amp; Empowerment Of Children</b>		
<b>&amp; Youth</b>		
<b>NON RECURRING</b>		
Laptop	39,490.00	39,490.00
<b>Programme Staff:-</b>		
Facilitator Salary	1,54,000.00	
Project Coordinator Salary	1,32,000.00	4,53,238.00
Secretary Salary	86,900.00	
Accountant Salary	42,900.00	
Secretary Travel	16,500.00	
Project Coordinator travel	20,938.00	
<b>Programme Expenses:-</b>		
Education Material Distribution	1,88,653.00	
Sports material	21,660.00	
Monthly Parents meeting	15,053.00	
Childrens Library Establishment	17,050.00	
Six monthly Child rights awreness for parents	23,236.00	
Days Celebration	2,860.00	
Government Schemes Awareness for Communities	4,823.00	
Staff Taining Annual	3,867.00	
Monthly Stationery for centres	15,771.00	
Rent for Child Activity Center	38,500.00	
Advances paid	37,500.00	
<b>Administration Cost:-</b>		
Office Rent	25,500.00	25,500.00

**For SUMANTH M.S & ASSOCIATES**  
Chartered Accountants  
ICAI FR No. 021078S

*(Signature)*  
**(CA) SUMANTH M.S**  
Partner  
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<p><b>Project -4 Aditya Birla Education Trust</b>  <b>Mestrual Health and Hygiene Project</b>  <b>NON RECURRING</b></p> <p>OHP Projector  Tripod Screen 4*6  Mick Set  Furniture &amp; fixtures</p> <p><b>Programme</b>  Filed facilitator Salary  Travel for Filed facilitator  Project Coordinator Salary  Travel and food for Project coordinator  Project Consultant for Documentation Fees  Resource Person fee  Pad Distribution Exp  Beneficeries snacks/ meals expenses/travel  Professional Fee  Stationery and office expenses  Accountant salary  Audit fee  Staff Meeting , Food and travel Expenses  Bank Charqes  Staff Medical Exp  CPF - Due Dilligence Charge  office rent paid  Professional tax  Advance salary paid  Rent Security Deposit</p> <p><b>Closing Balance</b>  Cash  SBI A/c Utilisation ( 528681)  SBI A/c Utilisation (568443)  SBI A/c Utilisation (101179)  SBI A/c FCRA (613756)  SBI A/c Utilisation (536330)  SBI A/cUtiliation (554703)  I D F C Bank A/c no 467718</p>	<p>17,100.00</p> <p>17,100.00</p> <p>2,03,700.00  29,400.00  2,24,000.00  29,860.00  14,000.00  22,000.00  25,000.00  1,170.00  33,000.00  12,403.00  46,000.00  12,000.00  3,220.00</p> <p>4,450.00  47,200.00  3,750.00  2,500.00  55,000.00  50,000.00</p> <p>6,455.00  5,73,970.83  2,379.50  1,106.17  10,052.77  3,001.78  1,06,775.20  1,36,409.58</p>	<p>17,100.00</p> <p>8,18,653.00</p> <p>8,40,150.83</p> <p><b>45,08,961.65</b></p>
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*A. F. Barberi*  
**SECRETARY**  
Action Initiative  
for Development (AID)

**For SUMANTH M.S & ASSOCIATES**  
Chartered Accountants  
ICAI FR No. 021078S

*Sumanth*  
**(CA SUMANTH M.S)**  
Partner  
M.No. 250256



**Project -3 Azim Premji Philanthropic Initiative  
Continued Education & Empowerment Of  
Children & Youth**

**Programme Staff:-**

Facilitator Salary	1,54,000.00
Project Coordinator Salary	1,32,000.00
Secretary Salary	86,900.00
Accountant Salary	42,900.00
Secretary Travel	16,500.00
Project Coordinator travel	20,938.00

4,53,238.00

**Programme Expenses:-**

Education Material Distribution	1,88,653.00
Sports material	21,660.00
Monthly Parents meeting	15,053.00
Childrens Librery Establishment	17,050.00
Six monthly Child rights awreness for parents	23,236.00
Various Days Celebration	2,860.00
Government Schemes Awareness for Communities	4,823.00
Staff Taring Annual	3,867.00
Monthly Stationery for centres	15,771.00
Rent for Child Activity Center	38,500.00

3,31,473.00

**Administration Cost:-**

Office Rent	25,500.00
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25,500.00

**Project -4 Aditya Birla Education Trust  
Mestrual Health and Hygiene Project**

**Programme**

Filed facilitator Salary	2,03,700.00
Travel for Filed facilitator	29,400.00
Project Cordinator Salary	2,24,000.00
Travel and food for Project coordinator	29,860.00
Project Consultant for Documentation Fees	14,000.00
Resource Person fee	22,000.00
Pad Distribution Exp	25,000.00
Beneficities snacks/ meals expenses/travel	1,170.00
Professional Fee	33,000.00
Stationery and office expenses	12,403.00
Accountant salary	46,000.00
Audit fee	12,000.00
Staff Meeting , Food and travel Expenses	3,220.00
Bank Charges	-
Staff Medical Exp	4,450.00
CPF - Due Dilligence Charge	47,200.00
office rent paid	3,750.00
Professional tax	2,500.00
Depreciation	66,522.60

7,80,175.60

Excess of income over Expenditure

3,65,919.00

3,65,919.00

37,36,026.42

37,36,026.45

**For SUMANTH M.S & ASSOCIATES**  
Chartered Accountants  
ICAI FR No. 021078S


*(Signature)*  
(CA SUMANTH M.S)  
Partner  
M.No. 250256

*(Signature)*  
**SECRETARY**  
Action Initiative  
for Development (AID)

# ACTION INITIATIVE FOR DEVALOPMENT(AID)

PROJECT OFFICE : GOWRIPURA , KYASENAHALLI (POST) JAGALUR (TQ) , DAVANGERE -577528

BALANCE SHEET AS ON 31ST MARCH 2025		
LIABILITIES	Amount	ASSETS
<b>Capital Fund</b>		
Opening balance	10,97,919.00	<b>FIXED ASSETS</b>
Add -Surplus DY	7,32,000.00	As per Annexure
	3,65,919.00	Rent Security Deposite
		Advances paid
		<b>CURRENT ASSETS</b>
		CASH IN HAND
		CASH IN Bank
		SBI A/c Utilisation ( 528681)
		SBI A/c Utilisation (568443)
		SBI A/c Utilisation (101179)
		SBI A/c FCRA (613756)
		SBI A/c Utilisation (536330)
		SBI A/c Utilisation (554703)
		I D F C Bank A/c no 467718
	10,97,919.00	
		1,59,369.26
		50,000.00
		48,399.00
		6,455.00
		8,33,695.83
		10,97,919.09

  
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**(CA SUMANTH M.S)**  
 Partner  
 M.No. 250256

**ACTION INITIATIVE FOR DEVALOPMENT(AID)**

PROJECT OFFICE : GOWRIPURA , KYASENAHALI (POST) JAGALUR (TQ) , DAVANGERE -577528  
**DETAILS OF FIXED ASSETS AS ON 31.03.2025**

SL	Particulars	Rate	Opening Balance As on 01.04.24	Addition During The year	Total	Depriciation on opening Balance 01.04.2024	WDV As On 31-03.2025
1	LAPTOP	40%	13,140.14	0	13,140.14	5,256.06	7,884.08
2	LAPTOP	40%	1,788.40	0	1,788.40	715.36	1,073.04
3	CAMERA	40%	2,163.67	0	2,163.67	865.47	1,298.20
4	COMPUTER & EQUIPMENT	40%	16,145.35	0	16,145.35	6,458.14	9,687.21
5	OHP Projector	15%	31,968.00	0	31,968.00	4,795.20	27,172.80
6	Mickset	15%	10,637.50	0	10,637.50	1,595.63	9,041.87
7	Tripodscreen	15%	3,931.25	0	3,931.25	589.69	3,341.56
8	FURNITURE	10%	9,841.50	0	9,841.50	984.15	8,857.35
9	UTENSILS	15%	13,050.05	0	13,050.05	1,957.51	11,092.54
10	Laptop (TDH)	40%	-	66636	66636	26,654.40	39,981.60
11	Laptop (APPI)	40%	-	39490	39490	15,796.00	23,694.00
12	Furnitures	10%	-	17100	17,100.00	855.00	16,245.00
	<b>Total</b>		<b>1,02,666</b>	<b>123226</b>	<b>2,25,892</b>	<b>66,522.60</b>	<b>1,59,369.26</b>

**For SUMANTH M.S & ASSOCIATES**  
 Chartered Accountants  
 ICAI FR No. 021078S

*(Signature)*

**SECRETARY**  
 Action Initiative  
 for Development (AID)

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 (CA SUMANTH M.S)  
 Partner  
 M.No. 250256

06/04/2025